

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§724. BASE LAND VALUES

(REPEALED)

The Bureau of Revenue Services shall annually, before March 1st, establish by rule base land values for undeveloped land by region for the entire State. One base value per region will be established. The values established by March 1st are to apply to the tax year based on the status of property as of April 1st of the same calendar year. Regions will be determined by the Bureau of Revenue Services and shall not divide minor civil divisions. The availability of adequate sales data and locational relationships shall be considered in determining regions. The base land value for undeveloped land by region will be the mean value per acre computed from sales data for the region. [1989, c. 411, §§1, 2 (NEW); 1989, c. 871, §23 (AFF); 1989, c. 871, §4 (RP).]

SECTION HISTORY

1989, c. 411, §§1,2 (NEW). 1989, c. 871, §4 (RP). 1989, c. 871, §23 (AFF). 1991, c. 546, §§38, 44 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.